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**HAVEN WOMEN'S CENTER OF STANISLAUS
(A California Nonprofit Corporation)**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
June 30, 2008**

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Polkinghorne & Sereno

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Haven Women's Center of Stanislaus
(A California Nonprofit Corporation)
Modesto, California

We have audited the accompanying statement of financial position of Haven Women's Center of Stanislaus (A California Nonprofit Corporation) as of June 30, 2008, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material aspects, the financial position of Haven Women's Center of Stanislaus as of June 30, 2008, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2008, on our consideration of Haven Women's Center of Stanislaus' internal control over financial reporting and our tests of its compliance with certain provisions of law, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Haven Women's Center of Stanislaus taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purpose of additional analysis and as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Polkinghorne & Sereno

Polkinghorne & Sereno
Certified Public Accountants

Modesto, California
October 24, 2008

HAVEN WOMEN'S CENTER OF STANISLAUS
(A California Nonprofit Corporation)
STATEMENT OF FINANCIAL POSITION
June 30, 2008

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 141,109
Grants Receivable	293,231
Prepaid Expenses	<u>22,275</u>

Total Current Assets \$ 456,615

Property and Equipment, at cost

Land	21,500
Building and Improvements	163,906
Equipment	<u>87,236</u>
	272,642
Less: Accumulated Depreciation	<u>(163,504)</u>

Total Property and Equipment 109,138

Other Assets

Deposits	<u>6,575</u>
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Total Other Assets 6,575

Total Assets \$ 572,328

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable – Trade	\$ 12,461
Accrued Wages & Taxes	27,115
Accrued Vacation	23,818
Deferred Revenue	14,507
Current Portion of Long Term Debt	<u>6,002</u>

Total Current Liabilities \$ 83,903

Long-Term Debt, Net of Current Portion 45,723

Total Long-Term Debt 45,723

Total Liabilities 129,626

Net Assets

Unrestricted 442,702

Total Net Assets 442,702

Total Liabilities and Net Assets \$ 572,328

The accompanying notes are an integral part of these financial statements

HAVEN WOMEN'S CENTER OF STANISLAUS
(A California Nonprofit Corporation)
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2008

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<u>Revenues and Other Support</u>			
Contract and Grant Revenue	\$ -	\$ 1,122,595	\$ 1,122,595
United Way Grant	-	132,718	132,718
In-Kind Contributions	107,760	-	107,760
Contributions & Donations	101,854	-	101,854
Miscellaneous	1,116	-	1,116
Interest Income	856	-	856
	<u>211,586</u>	<u>1,255,313</u>	<u>1,466,899</u>
Special Events	109,021	-	109,021
Less Direct Expenses	<u>(25,164)</u>	<u>-</u>	<u>(25,164)</u>
Net Special Events	<u>83,857</u>	<u>-</u>	<u>83,857</u>
Net Assets Released From Restrictions:			
Satisfaction of Program Restrictions	<u>1,255,313</u>	<u>(1,255,313)</u>	<u>-</u>
Total Revenue and Other Support	<u>1,550,756</u>	<u>-</u>	<u>1,550,756</u>
<u>Expenses</u>			
Program Services	1,439,152	-	1,439,152
Management & General	<u>142,211</u>	<u>-</u>	<u>142,211</u>
Total Expenses	<u>1,581,363</u>	<u>-</u>	<u>1,581,363</u>
Change in Net Assets	<u>(30,607)</u>	<u>-</u>	<u>(30,607)</u>
Net Assets at Beginning of Year	<u>473,309</u>	<u>-</u>	<u>473,309</u>
Net Assets at End of Year	<u>\$ 442,702</u>	<u>\$ -</u>	<u>\$ 442,702</u>

The accompanying notes are an integral part of these financial statements

HAVEN WOMEN'S CENTER OF STANISLAUS
(A California Nonprofit Corporation)
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2008

	<u>Domestic Violence & Sexual Assault</u>	<u>Management and General</u>	<u>Total</u>
<u>Expenses</u>			
Salaries & Wages	\$ 851,515	\$ 62,326	\$ 913,841
Payroll Taxes	65,689	5,413	71,102
Health Insurance	97,239	4,556	101,795
Workers Compensation Insurance	27,650	575	28,225
Shelter Food & Expense	22,276	-0-	22,276
Program Supplies	7,872	391	8,263
Rent	95,799	24,533	120,332
Utilities	15,122	2,719	17,841
Telephone	13,861	4,679	18,540
Pagers	320	-0-	320
Conferences & Training	4,498	946	5,444
Dues & Subscriptions	8,339	797	9,136
Travel/Mileage	15,264	953	16,217
Repairs & Maintenance	3,683	267	3,950
General Insurance	12,481	4,500	16,981
Equipment Rental	7,108	418	7,526
Outside Services	2,396	206	2,602
Legal & Accounting	41,739	11,039	52,778
Office Supplies	14,040	9,080	23,120
Advertising	561	141	702
Postage	572	194	766
Printing	6,416	5,986	12,402
Bank Charges	10	937	947
Interest	2,949	-0-	2,949
Donated Services	107,760	-0-	107,760
Depreciation	13,993	1,555	15,548
	<u>\$ 1,439,152</u>	<u>\$ 142,211</u>	<u>\$ 1,581,363</u>
Total Expenses	<u>\$ 1,439,152</u>	<u>\$ 142,211</u>	<u>\$ 1,581,363</u>

The accompanying notes are an integral part of these financial statements

HAVEN WOMEN'S CENTER OF STANISLAUS
(A California Nonprofit Corporation)
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2008

Cash Flows From Operating Activities

Change in Net Assets		\$ (30,607)
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:		
Depreciation	\$ 15,548	
Changes in Assets and Liabilities:		
Increase in Grants Receivable	(72,803)	
Decrease in Prepaid Expenses	21,823	
Decrease in Accounts Payable – Trade	(17,745)	
Increase in Accrued Expenses	9,642	
Decrease in Deferred Revenue	<u>(19,721)</u>	
Total Adjustments		<u>(63,256)</u>
Net Cash Used by Operating Activities		(93,863)

Cash Flows From Investing Activities

Capital Expenditures	<u>(1,250)</u>	
Net Cash Used by Investing Activities		<u>(1,250)</u>

Cash Flows From Financing Activities

Repayment of Long-Term Debt	<u>(5,275)</u>	
Net Cash Used by Financing Activities		<u>(5,275)</u>

Net Decrease in Cash	(100,388)
Cash at Beginning of Year	<u>241,497</u>
Cash at End of Year	<u>\$ 141,109</u>

Supplemental Disclosure of Cash Flow Information:

Cash Paid During the Year for Interest	<u>\$ 2,949</u>
Cash Paid During the Year for Income Taxes	<u>\$ -0-</u>

The accompanying notes are an integral part of these financial statements

HAVEN WOMEN'S CENTER OF STANISLAUS
(A California Nonprofit Corporation)
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2008

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. Nature of Activities – Haven Women's Center of Stanislaus (Haven) was incorporated in 1977 under the name "Stanislaus Women's Refuge Center" to provide 24-hour emergency shelter for women and children of Stanislaus County, California, who are victims of family violence.

The domestic violence/sexual assault program provides services both interventive and preventive in nature. The intervention services are delivered through a residential crisis shelter which houses women and children who have been abused or are suspected of having been abused. The prevention and early intervention services are provided in conjunction with other public and private agencies, which advocate effective policies and services for the well being of children and families in crisis, and promote public awareness and educational programs about children and families in crisis.

Haven receives a significant portion of its revenue from grants/contracts from governmental agencies; thus Haven is subject to possible cutbacks to changes in funding priorities. During 2008, Haven received approximately 80% percent of its gross public support and revenue from grants/contracts.

- B. Basis of Accounting – The Center's financial statements are prepared on the accrual basis of accounting in accordance with generally accepted accounting principles of the United States of America.
- C. Cash Equivalents – For purposes of reporting cash flows, cash and cash equivalents include certificates of deposit and any highly liquid debt instruments purchased with a maturity of three months or less.
- D. Recognition of Donor Restrictions – Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.
- E. Property and Equipment – All fixed assets purchased are stated at cost. The Haven capitalizes assets that cost more than \$1,000. Donations of property and equipment, if any, are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the organization reports expiration of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Depreciation for property and equipment is computed using the straight-line method over the estimated useful lives of the assets ranging from five to forty years. Depreciation for the year was \$15,548.
- F. Functional Allocation of Expenses – The costs of providing services of the Center have been summarized on a functional basis in the statement of functional expenses. Management and general expenses have been allocated among the programs based upon an estimation of personnel time and space utilized for the related activities.
- G. Income Taxes – Haven Women's Center of Stanislaus, Inc. is a not for profit corporation and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. The organization is classified as other than a private foundation. Therefore, no provision for income taxes has been made.

HAVEN WOMEN'S CENTER OF STANISLAUS
(A California Nonprofit Corporation)
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2008

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- H. Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.
- I. Donated Services – Donations of services are recognized as contributions in accordance with SFAS No. 116, Accounting for Contributions Received and Contributions Made, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased if not provided by donation. Donated services for the year ended June 30, 2008 amounted to \$107,760.

NOTE 2 – ACCOUNTS RECEIVABLE – GRANTS

Grants receivable are deemed to be fully collectible by management and are composed of the following amounts at June 30, 2008:

Office of Emergency Services – Domestic Violence	\$ 73,369
Office of Emergency Services – Rape Crisis	67,444
Department of Health Services	73,725
Community Services Agency	68,338
Other	<u>10,355</u>
Total	<u>\$ 293,231</u>

NOTE 3 – LONG-TERM DEBT

The organization's obligation under long-term debt as of June 30, 2008 consisted of the following:

Note Payable – Food Processors Credit Union, monthly payments of \$745.00 including interest at 6%, secured by shelter building:	\$ 51,725
Less Current Portion	<u>(6,002)</u>
Total Long-Term Debt, Net of Current Portion	<u>\$ 45,723</u>

Note maturities for the years ended June 30, are as follows:

2009	\$ 6,002
2010	6,372
2011	6,765
2012	7,183
2013	7,625
Thereafter	<u>17,778</u>
Total	<u>\$ 51,725</u>

HAVEN WOMEN'S CENTER OF STANISLAUS
(A California Nonprofit Corporation)
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2008

NOTE 4 – LINE OF CREDIT

The Center has a \$100,000 unsecured bank line of credit with a variable interest rate currently at 7.5%. As of June 30, 2008, no amount has been drawn down and payable.

NOTE 5 – UNRESTRICTED NET ASSETS

The unrestricted net assets of \$442,702 at June 30, 2008 are undesignated and available for general operations.

NOTE 6 – COMMITMENTS AND CONTINGENCIES

As of June 30, 2008, Haven Women's Center of Stanislaus is the lessee of an office building and a counseling center under a non-cancelable lease agreement with options to renew, expiring October 31, 2009. Monthly rent payments are \$10,288, and are adjusted annually to any increases in the Consumer Price Index. The Center also leases office equipment under a non-cancelable lease agreement thru September 2011. Monthly rental payments are \$373. For the year ended June 30, 2008, the total rent expense charged to operations was \$123,879. Minimum rentals for future years ending June 30, are as follows:

2009	\$ 131,045
2010	47,182
2011	4,471
2012	<u>1,118</u>
Total	<u>\$ 183,816</u>

NOTE 7 – EMPLOYEE BENEFITS

Haven Women's Center of Stanislaus provides medical, dental, and vision insurance for full-time employees who work thirty hours or more per week. Also, the Center had previously established a 403(b) retirement plan for all eligible employees. Eligible employees may elect to contribute a percentage of their gross salary not to exceed federal tax limitations. For the year ended June 30, 2008 the Center has elected not to match employee contributions for employees previously enrolled.

NOTE 8 – CONCENTRATION OF CREDIT RISK:

The Center maintains bank accounts at several banks. Accounts at institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. Cash at one of the institutions exceeded federally insured limits. The amount in excess of the FDIC limit totaled \$53,151 as of June 30, 2008.

HAVEN WOMEN'S CENTER OF STANISLAUS
(A California Nonprofit Corporation)
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2008

NOTE 9 – MAJOR REVENUE SOURCES

State Department of Health Services – BWSP: These funds are used to provide services to persons impacted by domestic violence.	\$ 221,329
State Office of Emergency Services - Domestic Violence Grant: These funds are used to provide services to persons impacted by domestic violence.	195,541
State Office of Emergency Services - Rape Crisis Grant: These funds are used to provide services to victims of sexual assault.	185,778
Community Services Agency – DV-WTW: These funds are used to provide services to TANF recipients impacted by domestic violence, which includes groups, crisis intervention and other supportive services.	187,638
United Way. The Center is currently in the second year of a three year funding cycle. Haven first qualified for United Way funds in 1981.	132,718
State Senate Bill 1246 (Presley) and 1330, designate a certain amount from each marriage license fee in the County be used to provide assistance for persons impacted by domestic violence.	73,115
State Department of Health Services – RPE Grant: These funds are used to provide services for rape prevention and education.	55,632
Community Services Agency – CAPIT. These funds are to provide services for child abuse prevention, intervention, and treatment.	61,809
Community Services Agency - CCF. These funds are used to provide case management services to women and children impacted by domestic violence.	38,612
Emergency Food & Shelter Program. (EFSP) These funds are used to provide food and shelter for victims of domestic violence.	15,397
Other Grants	<u>87,744</u>
Total Revenue from Grants and Contracts	<u>\$ 1,255,313</u>

SUPPLEMENTARY INFORMATION

Polkinghorne & Sereno

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Haven Women's Center of Stanislaus
(A California Nonprofit Corporation)
Modesto, California

We have audited the financial statements of Haven Women's Center of Stanislaus (A California Nonprofit Corporation), as of and for the year ended June 30, 2008, and have issued our report thereon dated October 24, 2008. We have conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Haven Women's Center of Stanislaus' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the Organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Organization's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Haven Women's Center of Stanislaus' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the Board of Directors, management, and federal awarding agencies and pass-through entities and is not intended and should not be used by anyone other than these specified parties.

Polkinghorne & Sereno

Polkinghorne & Sereno
Certified Public Accountants

Modesto, California
October 24, 2008

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors
Haven Women's Center of Stanislaus
(A California Nonprofit Corporation)
Modesto, California

Compliance

We have audited the compliance of Haven Women's Center of Stanislaus with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. Haven Women's Center of Stanislaus' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations contracts and grants applicable to each of its major federal programs is the responsibility of the Haven Women's Center of Stanislaus' management. Our responsibility is to express an opinion on Haven Women's Center of Stanislaus' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Haven Women's Center of Stanislaus' compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Haven Women's Center of Stanislaus' compliance with those requirements.

In our opinion, Haven Women's Center of Stanislaus complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

Internal Control Over Compliance

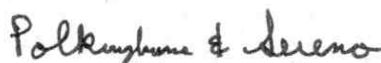
The management of Haven Women's Center is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Haven Women's Center of Stanislaus' internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program, will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended for the information of the Board of Directors, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties.



Polkinghorne & Sereno
Certified Public Accountants

Modesto, California
October 24, 2008

HAVEN WOMEN'S CENTER OF STANISLAUS
(A California Nonprofit Corporation)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2008

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion of the financial statements of Haven Women's Center of Stanislaus.
2. No material weaknesses were disclosed during the audit of Haven Women's Center of Stanislaus.
3. No instances of noncompliance material to the financial statements of Haven Women's Center of Stanislaus were disclosed during the audit.
4. No material weaknesses were noted during the audit of the major federal award program.
5. The auditor's report on compliance of the major federal award programs for Haven Women's Center of Stanislaus expressed an unqualified opinion.
6. Audit findings relative to the major federal award programs for Haven Women's Center of Stanislaus are reported in Part C. of this schedule.
7. The programs tested as major programs were Domestic Violence and Sexual Assault Services OHS-OES Number: DV07181264 & RC07251264
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Haven Women's Center of Stanislaus was determined to be a low-risk auditee.

B. FINDINGS-FINANCIAL STATEMENT AUDIT

NONE

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

NONE

HAVEN WOMEN'S CENTER OF STANISLAUS
(A California Nonprofit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2008

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-Through Number</u>	<u>Federal Expenditures</u>
Department of Justice			
Passed Through the California State Office of Emergency Services			
Domestic Violence	16.575	DV07181264	\$ 195,541
Sexual Assault	16.575	RC07251264	<u>185,778</u>
TOTAL MAJOR PROGRAMS			<u>381,319</u>
Department of Homeland Security			
Passed through the Emergency Food and Shelter Program:	97.024	N/A	15,397
Department of Health and Human Services			
Promoting Safe & Stable Families (CCF)	93.556	N/A	38,612
Temporary Assistance for Needy Families	93.558	N/A	<u>187,638</u>
TOTAL OTHER PROGRAMS			<u>241,647</u>
TOTAL FEDERAL AWARDS			<u>\$ 622,966</u>

NOTE 1 – BASIS OF PRESENTATION

The above schedule of expenditures of federal awards includes the federal grant activity of the Haven Women's Center of Stanislaus and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.